

STAND! Against Domestic Violence
(A Nonprofit Corporation)

FINANCIAL STATEMENT

DATE RECEIVED:



AUDIT REVIEW #(s) 04468

Assigned To: Ryan

Date Reviewed: 4/2/09

Reviewer's Initials: JR

Date Review(s) Completed: 7/6/09

JUNE 30, 2008 and 2007

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Bowman & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Herbert H. Bowman
Gary R. Daniel
Daniel E. Phelps
Daryl R. Petrick
Tobbie J. Wells

Principals

Pindar Peter Singh
Richard D. Cline

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

We have audited the accompanying statements of financial position of **STAND! Against Domestic Violence (A Nonprofit Corporation)** as of June 30, 2008 and 2007, and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of STAND! Against Domestic Violence's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of STAND! Against Domestic Violence as of June 30, 2008 and 2007 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2008, on our consideration of STAND! Against Domestic Violence's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Our audits were performed for the purpose of forming an opinion on the basic financial statement of STAND! Against Domestic Violence taken as a whole. The supplementary information starting on Page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented in accordance with the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, the June 30, 2008 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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Established in 1949

2431 W. March Lane
Suite 100
Stockton, CA 95207

Phone (209) 473-1040
Fax (209) 473-9771
Toll Free (877) 326-9626

Stockton, California
September 24, 2008

Bowman & Company, L.L.P.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FINANCIAL POSITION

June 30, 2008 and 2007

ASSETS	2008	2007
CURRENT ASSETS		
Cash and cash equivalents	\$ 255,812	\$ 171,425
Accounts receivable	516,677	443,396
Prepaid expenses	66,382	34,048
Total current assets	838,871	648,869
PROPERTY AND EQUIPMENT, net	2,970,823	3,131,712
OTHER		
Deposits	12,577	12,577
Restricted investments	150,045	154,726
	<u>\$ 3,972,316</u>	<u>\$ 3,947,884</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 203,793	\$ 180,310
Accrued liabilities	154,089	116,183
Deferred revenue	19,010	38,991
Notes payable, current portion	6,145	363,600
Capital lease obligations	--	10,903
Total current liabilities	383,037	709,987
LONG-TERM LIABILITIES		
Notes payable, less current portion	889,414	545,300
Advance from HUD	171,092	171,092
	1,060,506	716,392
Total liabilities	1,443,543	1,426,379
NET ASSETS		
Unrestricted	2,404,602	2,397,334
Permanently restricted - endowment fund	124,171	124,171
	2,528,773	2,521,505
	<u>\$ 3,972,316</u>	<u>\$ 3,947,884</u>

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2008 and 2007

	Year Ended June 30, 2008			
	Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total
PUBLIC SUPPORT AND REVENUE				
Public support				
Contributions	\$ 782,202	\$ --	\$ --	\$ 782,202
Special events	196,051	--	--	196,051
In-kind donations	237,143	--	--	237,143
Total public support	1,215,396	--	--	1,215,396
Revenue				
Government grants and support				
Federal	903,808	--	--	903,808
State	253,441	--	--	253,441
Local	809,241	--	--	809,241
Fees and sales	183,453	--	--	183,453
Rental income	82,962	--	--	82,962
Investment returns	226	(4,681)	--	(4,455)
Miscellaneous	5,620	--	--	5,620
Total revenue	2,238,751	(4,681)	--	2,234,070
Net assets released from restrictions - investment returns	(4,681)	4,681	--	--
Total public support and revenue	3,449,466	--	--	3,449,466
EXPENSES				
Program services	2,617,964	--	--	2,617,964
Supporting services	824,234	--	--	824,234
Total expenses	3,442,198	--	--	3,442,198
Change in net assets	7,268	--	--	7,268
Net assets, beginning of year	2,397,334	--	124,171	2,521,505
Net assets, end of year	\$ 2,404,602	\$ --	\$ 124,171	\$ 2,528,773

See Notes to Financial Statements.

Year Ended June 30, 2007

Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds		Total
\$ 793,205	\$ --	\$ --	\$	3,205
204,933	--	--		4,933
181,785	--	--		1,785
1,179,923	--	--	1	9,923
948,917	--	--		8,917
221,333	--	--		1,333
693,100	--	--		3,100
207,256	--	--		7,256
75,803	--	--		5,803
270	17,499	--		7,769
2,800	--	--		2,800
2,149,479	17,499	--	2	6,978
17,499	(17,499)	--		--
3,346,901	--	--	3	6,901
2,581,664	--	--	2	1,664
838,309	--	--		8,309
3,419,973	--	--	3	9,973
(73,072)	--	--		(3,072)
2,470,406	--	124,171	2	4,577
\$ 2,397,334	\$ --	\$ 124,171	\$ 2	1,505

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2008 and 2007

Year ended June 30, 2008

	Total Program Services	Management and General	Supporting Services		
			Fundraising	Total Supporting Services	Total Expenses
Salaries	\$ 1,364,737	\$ 218,459	\$ 202,466	\$ 420,925	\$ 1,785,662
Payroll taxes and benefits	285,652	42,301	29,099	71,400	357,052
In-kind expenses	208,906	14,874	13,363	28,237	237,143
Payments to collaborators	174,843	--	--	--	174,843
Depreciation	145,554	14,937	8,008	22,945	168,499
Telephone and utilities	105,068	13,205	11,070	24,275	129,343
Rent and equipment rental	68,621	7,519	6,716	14,235	82,856
Other	29,493	34,262	11,899	46,161	75,654
Special events	--	--	57,898	57,898	57,898
Insurance expense	45,360	3,188	650	3,838	49,198
Professional services	12,097	782	35,058	35,840	47,937
Printing	22,095	1,158	21,515	22,673	44,768
Repairs and maintenance	32,039	1,540	1,236	2,776	34,815
Contract personnel	7,496	21,825	770	22,595	30,091
Janitorial	17,112	5,239	4,680	9,919	27,031
Dues, fees, and subscriptions	11,206	9,957	2,278	12,235	23,441
Travel	22,240	295	367	662	22,902
Interest	20,989	--	--	--	20,989
Supplies	13,582	3,903	2,961	6,864	20,446
Postage	3,682	2,141	11,944	14,085	17,767
Public relations and advertisement	4,705	4,519	--	4,519	9,224
Training	5,348	317	1,735	2,052	7,400
Property taxes	6,829	59	41	100	6,929
Food	5,290	--	--	--	5,290
Emergency assistance	3,520	--	--	--	3,520
Network communication	1,500	--	--	--	1,500
Totals	\$ 2,617,964	\$ 400,480	\$ 423,754	\$ 824,234	\$ 3,442,198

See Notes to Financial Statements.

Year ended June 30, 2007

Total Program Services	Supporting Services			Total Supporting Services	Total Expenses
	Management and General	Fundraising	Supporting Services		
\$ 1,337,885	\$ 232,855	\$ 202,182	\$ 35,037	\$ 1,772,922	
307,613	52,216	40,782	92,998	400,611	
180,846	939	--	939	181,785	
120,005	--	--	--	120,005	
150,023	14,339	8,008	22,347	172,370	
112,722	16,627	7,468	24,095	136,817	
69,495	5,065	6,439	1,504	80,999	
48,472	4,302	6,948	1,250	59,722	
--	--	55,880	55,880	55,880	
50,431	3,629	811	4,440	54,871	
3,486	19,274	47,104	66,378	69,864	
29,473	639	32,316	32,955	62,428	
37,750	2,032	1,553	3,585	41,335	
7,920	1,383	9,873	1,256	19,176	
15,564	5,664	5,060	10,724	26,288	
9,827	10,313	7,087	27,400	27,227	
22,284	832	1,954	2,786	25,070	
25,677	--	--	--	25,677	
10,654	5,621	5,533	1,154	21,808	
2,999	2,241	7,611	9,852	12,851	
4,714	3,490	5,868	9,358	14,072	
7,877	261	1,925	2,186	10,063	
9,509	1,024	921	1,945	11,454	
5,084	63	--	63	5,147	
3,846	--	--	--	3,846	
7,508	93	84	177	7,685	
<u>\$ 2,581,664</u>	<u>\$ 382,902</u>	<u>\$ 455,407</u>	<u>\$ 8,309</u>	<u>\$ 3,419,973</u>	

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2008 and 2007

CASH FLOWS FROM OPERATING ACTIVITIES	2008	2007
Change in net assets	\$ 7,268	\$ (73,072)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	168,499	172,370
Unrealized (gains) losses on investments	9,488	(10,827)
Advance forgiven	--	(27,224)
Decrease (increase) in:		
Accounts receivable	(73,281)	(162,488)
Prepaid expenses	(32,334)	12,920
Deposits	--	1,500
Increase (decrease) in:		
Accounts payable	23,483	(3,592)
Accrued liabilities	37,906	(7,906)
Deferred revenue	(19,981)	22,110
Net cash provided by (used in) operating activities	<u>121,048</u>	<u>(76,209)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of investments	8,303	--
Purchase of investments	(13,110)	(5,195)
Purchase of equipment	<u>(7,610)</u>	<u>(70,801)</u>
Net cash used in investing activities	<u>(12,417)</u>	<u>(75,996)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(13,341)	(14,613)
Payments on capital lease obligation	<u>(10,903)</u>	<u>(11,706)</u>
Net cash used in financing activities	<u>(24,244)</u>	<u>(26,319)</u>
Net increase (decrease) in cash	84,387	(178,524)
Cash and cash equivalent, beginning of year	<u>171,425</u>	<u>349,949</u>
Cash and cash equivalent, end of year	<u>\$ 255,812</u>	<u>\$ 171,425</u>
 SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 20,989</u>	<u>\$ 25,677</u>
 SUPPLEMENTAL DISCLOSURE OF NON CASH INVESTING AND FINANCING ACTIVITY		
Long-term advance forgiven by HUD	<u>\$ --</u>	<u>\$ 27,224</u>

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies

STAND! Against Domestic Violence (Organization), a Nonprofit Corporation, incorporated September 14, 1977, operates a 24 hour crisis line; housing centers for battered women and their children; group and individual counseling; legal services; an employment assistance program; a battering abatement program; and prevention programs.

A summary of significant accounting policies applied in the preparation of the financial statement follows:

Basis of Accounting:

The financial statements of the Organization have been prepared on the accrual basis of accounting.

Basis of Presentation:

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards No. 117, Financial Statements of Not-for-Profit Organizations. Under those provisions, net assets and revenues, gains and losses are classified based on the absence or existence and nature of donor-imposed restrictions as follows:

Unrestricted Net Assets:

Unrestricted net assets are those net assets presently available for use by the Organization at the discretion of the Board of Directors. If the Board specifies a purpose where none has been stated by the original donor, such assets are classified as Board designated operating net assets.

Temporarily Restricted Net Assets:

Temporarily restricted net assets reflect donor contributions or grant revenue with restrictions that expire when a time restriction ends or purpose restriction is accomplished.

Permanently Restricted Net Assets – Endowment Fund:

Permanently restricted net assets-endowment fund consists of an endowment fund to be held in perpetuity, the income from which is expendable in support of a program operated by the Organization to provide services to battered women and their children. Income from the endowment investments when earned will be recorded as temporarily restricted until the income is used for the intended purpose.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Cash and Cash Equivalents:

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Restricted Investments:

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at fair market value. Donated investments are stated primarily at current appraised value. Unrealized gains and losses are included in the change in net assets in the accompanying Statements of Activities.

Allowance for Bad Debts:

Although the Organization is on the allowance method, management has determined that an allowance for bad debts is not currently required.

Property and Equipment:

Property and equipment are stated at cost if purchased or at the approximate fair value at the date placed in service, if donated. Depreciation is computed on the straight-line basis over the estimated useful lives:

	<u>Years</u>
Buildings and improvements	10-30
Furniture and equipment	5-10
Leasehold improvements	15

It is the policy of the Organization to capitalize additions with costs greater than \$1,000.

Accumulated Vacation:

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The amount of accumulated vacation at June 30, 2008 and 2007 was \$58,821 and \$56,962, respectively.

Accumulated Sick Leave:

Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave.

Accumulated employee sick leave benefits are not recognized as liabilities of the agency since payment of such benefits is not probable or estimable. Therefore, sick leave benefits are recorded as expenditures in the period sick leave is taken.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Notes Payable:

The Organization does not accrue interest on the notes payable to the City of Concord or Contra Costa County. The Organization expects the notes to be forgiven at the maturity date or the extension date.

Restricted and Unrestricted Revenue and Support

Revenue that is restricted by the donor or grantor is reported as an increase in restricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted donor revenue is reported as an increase in temporarily restricted net assets, depending on the nature of the restriction. When a time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as unrestricted net assets. Temporarily restricted revenue received and spent in the same year is reported as unrestricted, with the exception of income from the endowment fund which is reflected as temporary restricted revenue in the year it is earned even when the restriction is met in the same year.

Income Tax Status:

The Organization is a nonprofit corporation and is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and California Franchise Tax Regulations Section 23701(d). The Organization is classified by the Internal Revenue Service as an other-than-private foundation. Accordingly, no provision for federal or state income taxes is made in the accompanying financial statements.

Expense Allocation:

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that are common to several functions are allocated based on estimates made by the Organization management.

Nature of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Reclassifications:

Certain amounts in the June 30, 2007 financial statements have been reclassified for comparative purposes to conform to the presentation in the June 30, 2008 financial statements.

Note 2. Concentrations of Credit Risk

Financial instruments that subject the Organization to concentrations of credit risk at June 30, 2008 and 2007 consist principally of cash and accounts receivable. At June 30, 2008 and 2007, approximately 91% and 88%, respectively, of accounts receivable are from government contracts and grants.

During the year ended June 30, 2008 and 2007, the Organization maintained cash deposits with banks in excess of the \$100,000 Securities Investor Protection Corporation (FDIC) limit. Funds on deposit in excess of the FDIC limits may represent a credit risk.

Note 3. Restricted Investments

Restricted investments consisted of the following at June 30:

		2008		
	Cost	Fair Value	Unrealized Gains Since Inception	
Cash equivalents	\$ 16,2	\$ 16,042	\$ --	
Mutual funds	75,6	78,066	2,640	
Equity securities	41,6	51,200	9,394	
Limited partnership	3,5	4,737	1,242	
Totals	\$ 136,9	\$ 150,045	\$ 13,276	
		2007		
	Cost	Fair Value	Unrealized Gains Since Inception	
Cash equivalents	\$ 12,9	\$ 12,469	\$ --	
Mutual funds	69,9	72,868	3,699	
Equity securities	45,8	64,698	18,850	
Limited partnership	3,5	4,691	1,196	
Totals	\$ 130,1	\$ 154,726	\$ 23,745	

NOTES TO FINANCIAL STATEMENTS

Note 3. Restricted Investments (Cont.)

Sales of marketable securities resulted in the following gains for the years ended June 30:

	<u>2008</u>	<u>2007</u>
Proceeds from sales	\$ 8,303	\$ --
Cost of marketable securities	<u>(7,917)</u>	<u>--</u>
Net realized gains	<u>\$ 386</u>	<u>\$ --</u>

The following schedule summarizes the investment returns and its classification in the Statement of Activities for the years ended June 30:

		<u>2008</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	
Investment income	\$ 226	\$ 5,193	\$ 5,419	
Unrealized losses and realized gains, net	<u>--</u>	<u>(9,874)</u>	<u>(9,874)</u>	
Total investment returns	<u>\$ 226</u>	<u>\$ (4,681)</u>	<u>\$ (4,455)</u>	

		<u>2007</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	
Investment income	\$ 270	\$ 6,331	\$ 6,601	
Unrealized losses and realized gains, net	<u>--</u>	<u>11,168</u>	<u>11,168</u>	
Total investment returns	<u>\$ 270</u>	<u>\$ 17,499</u>	<u>\$ 17,769</u>	

NOTES TO FINANCIAL STATEMENTS

Note 4. Property and Equipment

Property and equipment and the related accumulated depreciation consisted of the following at June 30:

	2008	2007
Buildings and improvements	\$ 3,539,295	\$ 3,533,267
Land	858,458	858,458
Furniture and equipment	644,442	642,860
Leasehold improvements	18,818	18,818
	<u>5,061,013</u>	<u>5,053,403</u>
Less accumulated depreciation	<u>(2,090,190)</u>	<u>(1,921,691)</u>
	<u>\$ 2,970,823</u>	<u>\$ 3,131,712</u>

Note 5. Notes Payable

Notes payable consisted of the following at June 30:

	2008	2007
Notes payable to Contra Costa County, no annual payments, interest accrues at 3%, and the notes mature in September, 2046. The intention of Contra Costa County is to forgive the loan and interest at maturity. The note is secured by a building with a net book value of \$2,021,744 at June, 2008. Restrictions have been imposed on the use of the building whereby the grant funds must be repaid if the building is not used permanently as housing for battered women and their children. These financial statements do not reflect an adjustment to discount on this note	\$ 412,800	\$ 412,800
Note payable to Mechanics Bank, monthly payments of \$2,397 including variable interest at 3.91% over the bank's current index; the rate was 6.49% at June 2008. The note is secured by a building with a net book value of \$2,021,744 at June, 2008 and matures April, 2018.	350,259	363,600

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable (Cont.)

	<u>2008</u>	<u>2007</u>
<p>Note payable to the City of Concord, interest rate of 0%, no annual payments. The intention of the City of Concord is to forgive the loan at maturity. Restrictions have been imposed on the use of the building whereby grant funds must be repaid if the building is not used for domestic violence programs. At June, 2008 and 2007 the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. These financial statements do not reflect an adjustment to discount this note or any necessary adjustments due to the Organization's noncompliance with the note's restriction. The Organization is currently working with the City to structure the sale of the building.</p>	80,000	80,000
<p>Note payable to Contra Costa County, no annual payments, interest accrues at 3%. The intention of Contra Costa County is to forgive the loan and interest at maturity. The note is secured by a building with a net book value of \$614,700 at June, 2008. Restrictions have been imposed on the use of the building whereby the grant funds must be repaid if the building is not used permanently as housing for battered women and their children. At June, 2008 and 2007 the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. These financial statements do not reflect an adjustment to discount this note or any necessary adjustments due to the Organization's noncompliance with the note's restriction. The Organization is currently working with the County to structure the sale of the building.</p>	52,500	52,500
Total notes payable	895,559	908,900
Less current maturities	6,145	363,600
Totals	\$ <u>889,414</u>	\$ <u>545,300</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable (Cont.)

Maturities of notes payable are as follows at June 30:

2009	\$ 6,145
2010	6,556
2011	6,994
2012	7,462
2013	7,961
Thereafter	<u>860,441</u>
Total	<u>\$ 895,559</u>

Note 6. Advance from HUD

The Organization has an advance from HUD in the amount of \$466,616. Beginning in October, 2000, 10% of the advance will be forgiven annually if the building is used for domestic violence programs. For the years ended June 2008 and 2007, \$0 and \$27,224 respectively, of the advance had been forgiven. This amount is included in contributions in the Statements of Activities. As of June 30, 2008 and 2007, \$295,524 of the advance had been forgiven.

At June, 2008, the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. However, the Organization is currently working with HUD to structure the sale of the building.

Note 7. In-kind Donations

The in-kind donations are recorded as both revenue and expense, in accordance with accounting principles generally accepted in the United States of America and are valued as follows:

Donated Services – valued at fair market value for the particular service.

Materials – valued at fair market value or estimated value per donor.

The total in-kind revenues and expenditures were as follows for the years ended June 30:

	<u>2008</u>	<u>2007</u>
Materials	\$ 141,329	\$ 118,685
Services	<u>95,814</u>	<u>63,100</u>
	<u>\$ 237,143</u>	<u>\$ 181,785</u>

NOTES TO FINANCIAL STATEMENTS

Note 8. Lease Commitments

The Organization had short-term capital leases on office equipment and short-term operating leases of real properties. The Organization has long-term operating leases of real properties. The Organization has the option to extend the leases upon expiration of the leases. Future minimum annual rental for the next five years at June 30 is as follows:

2009	\$ 6,807
2010	5,962
2011	5,962
2012	5,962
2013	5,962

Rent expense under these leases for the years ended June 30, 2008 and 2007 were \$82,856 and \$79,683, respectively.

Note 9. Pension Plan

The Organization sponsors a salary deferral plan in accordance with the provision of the Internal Revenue Code Section 403(b). An employee is defined as any person regularly employed by the Organization. According to the Plan, each employee may defer up to the smaller of an exclusion allowance of 20% of compensation or the maximum allowed by the Internal Revenue Service. The Organization matches up to 2% of compensation. For the years ended June 30, 2008 and 2007, the Organization's matching contributions were \$17,628 and \$17,516, respectively.

SUPPLEMENTARY INFORMATION

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF PROGRAM SERVICES
For the Year Ended June 30, 2008

Description	Supporting Programs	Safe Housing and Shelter Programs	Transitional Housing	Children Program	Legal Advocacy
Salaries	\$ 139,313	\$ 189,9	\$ 112,978	\$ 97,764	\$ 137,698
Payroll taxes and benefits	31,632	40,5	26,628	14,195	33,496
In-kind expenses	28,167	117,3	7,986	13,425	1,108
Payments to collaborators	--	9,8	--	62,391	30,000
Depreciation	14,736	78,3	34,665	--	3,130
Telephone and utilities	12,454	11,1	39,648	3,855	6,958
Rent and equipment rental	1,163	2,1	6,543	4,402	1,361
Other	3,981	6,2	7,065	643	775
Special events	--	--	--	--	--
Insurance expense	4,862	9,7	2,747	4,555	6,685
Professional services	453	3	467	194	915
Printing	886	3,7	3,107	405	255
Repairs and maintenance	4,000	4,6	15,845	1,384	3,119
Contract personnel	289	1,7	--	864	289
Janitorial	1,976	1,8	792	1,039	1,899
Dues, fees, and subscriptions	1,506	1,4	1,368	569	811
Travel	2,321	3,0	2,169	947	2,254
Interest	1,030	17,8	1,030	--	--
Supplies	1,230	1,7	110	2,275	157
Postage	266	2	64	149	278
Public relations and advertisement	4,705	--	--	--	--
Training	510	6	95	221	--
Property taxes	6	2	6,438	14	7
Food	180	2,9	2,202	--	--
Emergency assistance	2,392	6	--	207	--
Network communication	--	--	234	137	--
Totals	\$ 258,058	\$ 506,4	\$ 272,181	\$ 209,635	\$ 231,195

Domestic Violence Treatment	Training and Community Education	Volunteer Services	P S	tal ram ices
\$ 136,636	\$ 488,785	\$ 61,599	\$ 1	64,737
27,106	100,026	12,063		5,652
2,236	31,099	7,543		8,906
--	72,619	1		4,843
1,691	11,282	1,691		5,554
8,951	20,854	1,183		5,068
10,080	42,692	276		8,621
1,080	8,480	1,267		9,493
--	--	--		--
3,905	11,017	1,798		5,360
596	9,018	59		2,097
2,856	9,764	1,036		2,095
917	1,614	496		2,039
--	4,050	290		7,496
3,546	5,708	339		7,112
2,036	3,188	261		1,206
2,585	8,582	314		2,240
--	1,030	--		0,989
1,486	5,929	626		3,582
1,128	1,497	59		3,682
--	--	--		4,705
680	3,157	85		5,348
34	109	1		6,829
--	--	--		5,290
--	300	--		3,520
56	1,031	1		1,500
<u>\$ 207,605</u>	<u>\$ 841,831</u>	<u>\$ 90,988</u>	<u>\$ 2</u>	<u>7,964</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF PROGRAM SERVICES

For the Year Ended June 30, 2007

Description	Supporting Programs	Safe Housing and Shelter Program	Transitional Housing	Children Program	Legal Advocacy
Salaries	\$ 122,596	\$ 124,7	\$ 171,178	\$ 44,501	\$ 189,598
Payroll taxes and benefits	31,564	31,2	37,076	9,303	47,233
In-kind expenses	26,905	104,5	14,888	--	--
Payments to collaborators	--	9,8	--	--	40,338
Depreciation	16,698	78,5	36,039	--	3,398
Telephone and utilities	13,001	24,8	25,701	3,964	9,494
Rent and equipment rental	809	1,9	6,680	4,471	1,388
Other	715	10,0	14,698	338	555
Special events	--	--	--	--	--
Insurance	4,544	10,6	3,383	5,029	8,252
Professional services	168	1,3	55	60	321
Printing	276	5,2	4,419	288	268
Repairs and maintenance	3,595	10,3	13,203	1,365	3,968
Contract personnel	207	4,2	--	1,097	241
Janitorial	1,174	1,3	628	880	1,748
Dues, fees, and subscriptions	870	1,4	1,421	433	869
Travel	1,763	2,6	2,947	132	2,458
Interest	2,318	21,0	2,319	--	--
Supplies	1,501	9	931	574	90
Postage	155	1	35	121	253
Public relations and advertisement	4,714	--	--	--	--
Training	581	6	--	--	3,706
Property taxes	130	4,1	3,491	94	168
Food	24	4,9	--	--	--
Emergency assistance	3,448	3	--	--	--
Network communication	14	1	1,419	647	15
Totals	\$ 237,770	\$ 455,5	\$ 340,511	\$ 73,297	\$ 314,361

Domestic Violence Treatment	Training and Community Education	Volunteer Services	P S	tal gram ices
\$ 172,696	\$ 444,621	\$ 67,958	\$ 1	87,885
35,854	98,693	16,674		07,613
2,696	27,612	4,208		80,846
--	69,835	--		20,005
1,691	11,981	1,691		50,023
11,281	23,004	1,399		2,722
9,404	44,428	320		59,495
1,064	18,797	2,233		48,472
--	--	--		--
4,396	12,230	1,982		50,431
72	1,475	27		3,486
2,669	14,936	1,322		29,473
1,199	3,514	548		87,750
484	1,581	92		7,920
3,815	5,720	278		5,564
2,080	2,515	181		9,827
1,885	10,025	467		22,284
--	--	--		25,677
1,429	2,900	2,273		0,654
923	1,297	47		2,999
--	--	--		4,714
260	2,231	437		7,877
660	756	41		9,509
--	67	--		5,084
--	--	--		3,846
323	4,888	3		7,508
<u>\$ 254,881</u>	<u>\$ 803,106</u>	<u>\$ 102,181</u>	<u>\$ 2</u>	<u>81,664</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2008

Federal or State Grantor/ Program Title/ Pass-Through Grantor	Federal CFR Number	Award #/ Pass-Through Grantor's Number	Disbursements/ Expenditures
FEDERAL:			
<u>U.S. Department of Housing and Urban Development</u>			
<u>Office of Community Planning and Development:</u>			
Supportive Housing Program	14	5	CA01B405016 \$ 95,439
Emergency Shelter	14	1	ESG 05-06 32,542
Emergency Shelter			
Pass-through California Department of Housing and Community Development EHAP	14	1	05-EHAP-2091 32,766
Community Development Block Grant			
Pass-through Contra Costa County	14	8	07-37-PS 12,000
Pass-through City of Antioch	14	8	N/A 20,000
Pass-through City of Concord	14	8	N/A 5,000
Pass-through City of Pittsburgh	14	8	N/A 8,000
Pass-through City of Walnut Creek	14	8	N/A 10,000
Total U.S. Department of Housing and Urban Development			215,747
<u>U.S. Department of Justice</u>			
<u>Violence Against Women Office:</u>			
Violence Against Women Formula Grant			
Pass-through CA Office of Emergency Services	16	8	VA 0606136 24,299
Pass-through CA Office of Emergency Services	16	8	DV 07211136 5,195
Grants to Encourage Arrest Policies and Enforcement of Protection Orders			
Pass-through Contra Costa County Zero Tolerance	16	0	4826000 149,439
<u>Office of Victims of Crime</u>			
Crime Victim Assistance			
Pass-through CA Office of Emergency Services	16	5	DV 07211136 97,132
Pass-through CA Office of Emergency Services	16	5	AT 07011136 158,765
Total U.S. Department of Justice			434,830
<u>Federal Emergency Management Agency</u>			
Food and Shelter Program	83	3	N/A 15,175

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Cont.)

For the Year Ended June 30, 2008

Federal or State Grantor/ Program Title/ Pass-Through Grantor	Federal CFDA Number	Award #/Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services</u>			
<u>Administration For Children and Families:</u>			
Injury Prevention Program			
Pass-through CA Alliance Against Domestic Violence Delta	93.6	N/A	\$ 25,296
Family Violence Prevention and Service Program			
Pass-through CA Office of Emergency Services	93.1	VA 06061136	148,523
Pass-through CA Office of Emergency Services	93.1	DV 07211136	64,237
Total U.S. Department of Health and Human Services			<u>238,056</u>
Total Expenditures of Federal Awards			<u>\$ 903,808</u>

STATE:

<u>CA Office of Emergency Services</u>			
Domestic Violence Assistance Program		DV 07211136	\$ 32,117
<u>Other State Awards</u>			
MCH Prevention and Shelter Services		05-45076	<u>221,324</u>
Total Expenditures of State Awards			<u>\$ 253,441</u>

Note A - Basis of Presentation:

The accompanying Schedule of Expenditures of Federal and State awards includes the federal and state grant activity of STAND! Against Domestic Violence and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note B - Sub-recipients:

STAND! Against Domestic Violence provided federal awards to sub-recipients as follows:

Program Title	Federal CFDA Number	Amount Provided
Bay Area Legal Aid	93.67 6.588/16.575	\$ 20,000
Pleasant Hill Police Department	3.671	9,832
Contra Costa Crisis Center	4.231	<u>2,980</u>
		<u>\$ 32,812</u>

Bowman & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Partners

Herbert H. Bowman
Gary R. Daniel
Daniel E. Phelps
Daryl R. Petrick
Tobbie J. Wells

Principals

Pindar Peter Singh
Richard D. Cline

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

We have audited the financial statement of **STAND! Against Domestic Violence (A Nonprofit Corporation)** as of and for the year ended **September 30, 2008**. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether **STAND! Against Domestic Violence's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered **STAND! Against Domestic Violence's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses. However, we noted other matters involving the internal controls over financial reporting, which we have reported to management of **STAND! Against Domestic Violence** in a separate letter dated **September 24, 2008**.

This report is intended solely for the information of the Board of Directors, management, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specific parties.

Bowman & Company, L.L.P.

Stockton, California
September 24, 2008

Established in 1949

2431 W. March Lane
Suite 100
Stockton, CA 95207

Phone (209) 473-1040
Fax (209) 473-9771
Toll Free (877) 326-9626
www.cpabowman.com

Bowman & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

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Daryl R. Petrick
Tobbie J. Wells

Principals

Pindar Peter Singh
Richard D. Cline

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

Compliance

We have audited the compliance of STAND! Against Domestic Violence (A Nonprofit Corporation) with the types of compliance requirements described in the U.S. *Office of Management Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* that are applicable to its major federal programs for the year ended June 30, 2008. STAND! Against Domestic Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of STAND! Against Domestic Violence's management. Our responsibility is to express an opinion on STAND! Against Domestic Violence's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about STAND! Against Domestic Violence's compliance with the requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of STAND! Against Domestic Violence's compliance with those requirements.

In our opinion, STAND! Against Domestic Violence complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of STAND! Against Domestic Violence is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered STAND! Against Domestic Violence's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Established in 1949

2431 W. March Lane
Suite 100
Stockton, CA 95207

Phone (209) 473-1040
Fax (209) 473-9771
Toll Free (877) 326-9626

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Board of Directors, management, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specific parties.

Bowman & Company, L.L.P.

Stockton, California
September 24, 2008

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2008

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified
Internal control over financial report:
Material weakness(es) identified? ☐ yes ☒ no
Reportable condition(s) identified that are
not considered to be material weakness(es)? ☐ yes ☒ none reported
Noncompliance material to financial
statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? ☐ yes ☒ no
Reportable condition(s) identified that are
not considered to be material weakness(es)? ☐ yes ☒ none reported
Type of auditor's report issued on compliance
for major programs: unqualified
Any audit findings disclosed that are required
to be reported in accordance with section 510(a)
of Circular A-133? ☐ yes ☒ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>93.671</u>	<u>U.S. Department of Health & Human Services</u>
<u>16.590</u>	<u>U.S. Department of Justice</u>

Dollar threshold used to distinguish
between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Bowman & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Herbert H. Bowman
Gary R. Daniel
Daniel E. Phelps
Daryl R. Petrick
Tobbie J. Wells

Principals

Pindar Peter Singh
Richard D. Cline

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION REQUIRED BY THE STATE OF CALIFORNIA, OFFICE OF EMERGENCY SERVICES (OES) PROGRAMS

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole of STAND! Against Domestic Violence (A Nonprofit Corporation) as of and for the year ended June 30, 2008. The data included in is presented for purposes of additional analysis and is not a required part of the basic financial statements; such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and is in conformity with the handbook issued by the State of California Office of Emergency Services (OES) Grantee Office of Emergency Services (OES). In our opinion, the data included in this report is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Bowman & Company, L.L.P.

Stockton, California
September 24, 2008

Established in 1949

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Suite 100
Stockton, CA 95207

Phone (209) 473-1040
Fax (209) 473-9771
Toll Free (877) 326-9626
www.cpabowman.com

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

**SCHEDULE OF OFFICE OF EMERGENCY SERVICES
(OES) PROGRAMS**

For the Year Ended June 30, 2008

OES Cost Category	DVAP	
STAND! expense accounts	DV 072115 (FY 06/30/07)	
	Total Costs	Match Costs
Personal services	\$ 138,938	\$ 25,148
Operating expenses	61,133	18,755
Equipment	--	--
Total expenditures	\$ 200,071	\$ 43,903

OES Cost Category	DVRT	
STAND! expense accounts	VA 070715 (FY 06/30/07)	
Personal services	\$ 117,180	\$ 29,569
Operating expenses	39,142	7,562
Equipment	16,500	--
Total expenditures	\$ 172,822	\$ 37,131

OES Cost Category	CHAT	
STAND! expense accounts	AT 070115 (FY 06/30/07)	
Personal services	\$ 84,333	\$ 21,085
Operating expenses	74,432	18,604
Equipment	--	--
Total expenditures	\$ 158,765	\$ 39,689

Bowman & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

September 24, 2008

Partners

Herbert H. Bowman
Gary R. Daniel
Daniel E. Phelps
Daryl R. Petrick
Tobbie J. Wells

Principals

Pindar Peter Singh
Richard D. Cline

Board of Directors

STAND! Against Domestic Violence (A Nonprofit Corporation)

1410 Danzig Plaza
Concord, CA 94520

In planning and performing our audits of the financial statements of **STAND! Against Domestic Violence (A Nonprofit Corporation)** for the years ended June 30, 2008 and 2007, we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audits we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. Our comments and suggestions regarding those matters are summarized below.

For the year ended June 30, 2007 and prior years:

Cross-Training

Cross-training has been implemented in some departments. We recommend management evaluate additional cross-training that is needed in key positions and designate people to be cross-trained in these positions. Without proper cross-training, an organization is subjecting itself to the loss of valuable knowledge in the event an employee leaves the organization.

Status: Management and staff have implemented cross-training to the degree they deem possible due to staffing limitations.

Note Payable – Contra Costa County

We recommended the Organization research the \$52,500 note payable to Contra Costa County (County) to ascertain the terms associated with this debt.

Status: The Organization and the County have informally agreed the terms of the \$52,500 note payable to be similar to the Organization's other notes held by the County. Management is currently working with the County to formalize these terms.

Credit Risk

The Organization maintains cash deposits in excess of insured limits. We recommend management develop a policy and procedure for monitoring this risk. It is probably not practical to transfer monies from one bank to another whenever the insured limits have been exceeded. However, there are other procedures that could be implemented to monitor the Organization's risk. For example, management could monitor the banks rating.

Status: Implemented.

Established in 1949

2431 West March Lane,
Suite 100
Stockton, CA 95207-6598

Phone (209) 473-1040
Fax (209) 473-9771
Toll Free (877) 326-9626
www.cpbowman.com

STAND!

Against Domestic Violence SM

Formerly Battered Women's Alternatives

Central 925.676.2845
East 925.757.8101
West 510.236.8972
Crisis 1.888.215.5555
www.standagainstdv.org

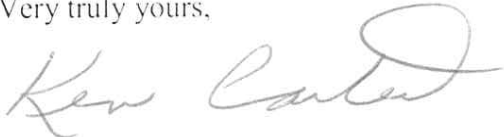
February 9, 2009

Ms. Lazandra Dial
Office of Emergency Services
3650 Schriever Avenue
Mather, Ca 95655

Dear Ms Dial:

Enclosed is the audited Financial Statement for STAND! Against Domestic Violence for the year ended June 30, 2008.

Very truly yours,



Ken Carter
Director of Finance-STAND! Against Domestic Violence

925-603-0145
kenc@standagainstdv.org

Enclosure



Formerly Battered Women's Alternatives

Central 925.676.2845
East 925.757.8101
West 510.236.8972
Crisis 1.888.215.5555
www.standagainstdv.org

March 17, 2009

Mr. Alan Logan
Program Specialist, Children's Section
Law Enforcement and Victims Services Division
California Emergency Management Agency
3650 Schriever Avenue
Mather, CA 95655

Dear Mr. Logan:

Enclosed is the audited Financial Statement for STAND! Against Domestic Violence for the year ended June 30, 2008.

Very truly yours,


Ken Carter
Director of Finance-STAND! Against Domestic Violence

kenc@standagainstdv.org
925-603-0145

Enclosure

